



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

OFFICE OF  
CHIEF COUNSEL

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The Honorable William H. Frist  
United States Senate  
Washington, DC 20510

Dear Senator Frist:

I am responding to your letter of October 2, 2006, to the Secretary of the Treasury supporting \_\_\_\_\_ application for tax credits under the Qualifying Gasification Project Program of the Energy Policy Act of 2005 (EPACT).

The law requires the Secretary of the Treasury, in consultation with the Secretary of Energy, to establish a qualifying gasification project program to consider and award certifications for qualified investments eligible for credits to qualifying gasification project sponsors. (Section 48B of the Code). On March 13, 2006, we published Notice 2006-25, which established the qualifying gasification project program. We will allocate the tax credits according to the procedures in section 4 of Notice 2006-25. I am enclosing a copy of this notice. I assure you we will carefully consider \_\_\_\_\_ application.

I hope this information is helpful. If you have any questions, please contact me at ( ) or at ( ) .

Sincerely,

William P. O'Shea

William P. O'Shea  
Associate Chief Counsel  
(Passthroughs and Special Industries)

Enclosure